

106TH CONGRESS
1ST SESSION

H. R. 2060

To amend title 23, United States Code, and the Internal Revenue Code of 1986 to make revenues from excise taxes imposed on fuel used in trains available for projects for the elimination of hazards of railway-highway crossings, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 8, 1999

Mr. LIPINSKI (for himself and Mr. CRAMER) introduced the following bill; which was referred to the Committee on Transportation and Infrastructure, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend title 23, United States Code, and the Internal Revenue Code of 1986 to make revenues from excise taxes imposed on fuel used in trains available for projects for the elimination of hazards of railway-highway crossings, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Railway Safety and
5 Funding Equity Act of 1999”.

1 **SEC. 2. ELIMINATION OF HAZARDS OF RAILWAY-HIGHWAY**
2 **CROSSINGS.**

3 Section 130(f) of title 23, United States Code, is
4 amended to read as follows:

5 “(f) **ADDITIONAL FUNDING.**—

6 “(1) **USE OF REVENUES FROM EXCISE TAXES**
7 **ON FUEL USED IN TRAINS.**—There is authorized to
8 be appropriated out of the Highway Trust Fund
9 (other than the Mass Transit Account) for each of
10 fiscal years 2000 through 2003 to carry out projects
11 for the elimination of hazards of railway-highway
12 crossings (including each of the projects described in
13 subsection (a)) and projects for the elimination of
14 hazards of railway-railway crossings an amount de-
15 termined by the Secretary of the Treasury to be
16 equivalent to the total of amounts received in the
17 Treasury in the previous fiscal year that are attrib-
18 utable to taxes imposed by section 4041 or 4081 of
19 the Internal Revenue Code of 1986 on fuel used in
20 a train.

21 “(2) **APPORTIONMENT.**—On October 1 of each
22 fiscal year, the Secretary, after deducting an amount
23 not to exceed 1½ percent of the funds made avail-
24 able under paragraph (1) for the fiscal year to cover
25 the administrative expenses of the Secretary in car-
26 rying out this subsection, shall apportion the re-

1 mainder of such funds among the several States in
2 the same ratio as funds are apportioned under sec-
3 tion 104(b)(3).

4 “(3) USE OF FUNDS FOR EDUCATION AND
5 AWARENESS CAMPAIGNS.—At least 5 percent of the
6 amounts made available to a State under this sub-
7 section in a fiscal year shall be expended on edu-
8 cation and awareness campaigns.

9 “(4) USE OF FUNDS FOR ELIMINATION OF HAZ-
10 ARDS OF RAILWAY-RAILWAY CROSSINGS.—At least
11 10 percent of the amounts made available to a State
12 under this subsection in a fiscal year shall be ex-
13 pended on projects for the elimination of hazards of
14 railway-railway crossings.

15 “(5) FEDERAL SHARE PAYABLE.—The Federal
16 share payable on account of any project financed
17 with funds made available under this subsection
18 shall be 80 percent of the cost of the project.”.

19 (b) OBLIGATION CEILING.—Section 1102(b) of the
20 Transportation Equity Act for the 21st Century (23
21 U.S.C. 104 note) is amended—

22 (1) by striking “and” at the end of paragraph
23 (7);

24 (2) by striking the period at the end of para-
25 graph (8) and inserting “; and”; and

1 (3) by adding at the end the following:

2 “(9) under section 130(f) of title 23, United
3 States Code.”.

4 **SEC. 3. EXCISE TAXES ON FUEL USED IN TRAINS TRANS-**
5 **FERRED TO HIGHWAY TRUST FUND BEGIN-**
6 **NING ON OCTOBER 1, 1999.**

7 (A) IN GENERAL.—Paragraph (4) of section 9503(b)
8 of the Internal Revenue Code of 1986 (relating to certain
9 taxes not transferred to Highway Trust Fund) is amended
10 by striking subparagraph (C) and by redesignating sub-
11 paragraphs (E) and (F) as subparagraphs (D) and (E),
12 respectively.

13 (b) EFFECTIVE DATE.—The amendment made by
14 subsection (a) shall apply to taxes received in the Treasury
15 after September 30, 1999.

16 **SEC. 4. EXCISE TAXES ON FUEL USED IN TRAINS TERMI-**
17 **NATED ON OCTOBER 1, 2004.**

18 (a) DIESEL FUEL.—

19 (1) Clause (ii) of section 4041(a)(1)(C) of the
20 Internal Revenue Code of 1986 (relating to rate of
21 tax on trains) is amended by striking subclauses (I),
22 (II), and (III) and inserting the following new sub-
23 clauses:

1 “(I) 4.3 cents per gallon after
2 October 31, 1998, and before October
3 1, 2004, and

4 “(II) zero after September 30,
5 2004.”.

6 (2) Paragraph (3) of section 6427(l) of such
7 Code is amended by adding at the end the following
8 new sentence: “Subparagraph (B) shall not apply
9 after September 30, 2004.”

10 (b) GASOLINE.—Paragraph (3) of section 6421(f) of
11 such Code is amended by adding at the end the following
12 flush sentence:

13 “Subparagraph (B) shall not apply after September
14 30, 2004.”

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